

Order of the     Kittitas     County

Board of Equalization

Property Owner: Stan Blazynski

Parcel Number(s): 231933

Assessment Year: 2017

Petition Number: BE-170067

Date(s) of Hearing: 4-26-18

Having considered the evidence presented by the parties in this appeal, the Board hereby:

sustains       overrules      the determination of the assessor.

**Assessor's True and Fair Value**

<input checked="" type="checkbox"/> Land	\$	<u>59,600</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>68,980</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>\$128,580</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>          </u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>          </u>

This decision is based on our finding that:

The issue before the Board is the assessed value of land/improvements. Those present: Chairman Jessica Hutchinson, Ann Shaw, Jennifer Hoyt, Clerk Debbie Myers, Assessor Mike Hougardy, and Appellant Stan Blazynski.

Appellant Stan Blazynski said the BOE is familiar with the property; that he has been here before; and that nothing has changed except the completion of work, which is now 70% complete. He discussed the location, traffic, septic and age of the well on his property and the outcome of recent BTA decisions. Mr. Blazynski reviewed the information he submitted, and said he didn't submit comparable sales because there aren't any that compare with his property because of limited uses.

There was discussion on comparables, cost approach to value, percentage of completeness, exhibits, and prediction values.

Assessor Mike Hougardy questioned Mr. Blazynski about not submitting any comparable sales and the value he is requesting. He also said the Assessor's office median ratio is at 89 percent of new values in Mr. Blazynski's area, and that the value for that property would be \$150,000 at 100 percent complete, but Mr. Blazynski believes it should be \$126,000. He also said the property values have gone up since the BTA's decision. Assessor Hougardy explained the formula they use to determine the percentage of completeness following Marshal and Swift guidelines. He reviewed comparables they provided and said they are required to value at what a willing buyer would be willing to pay for the property.

When asked, Mr. Blazynski said he did not submit any documents regarding the well or the traffic study, but that he had done that in a previous appeal. The BOE Chairman pointed out that each hearing is a new hearing; you start out with a clean slate; and that he would need to submit evidence that he wished the Board to consider.

The Board does not feel that the Appellant has provided adequate evidence to suggest that the well, though aged, is not in working condition. Without comparable sales from the Appellant to consider, the Board does not feel that any downward adjustment in value is justified. The Board of Equalization voted 3-0 to uphold the Assessor's valuation.

Dated this 4th day of June, (year) 2018

  
Chairperson's Signature

  
Clerk's Signature

<b>NOTICE</b>
This order can be appealed to the State Board of Tax Appeals by filing a formal or informal appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at <a href="http://bta.state.wa.us/appeal/forms.htm">bta.state.wa.us/appeal/forms.htm</a> within thirty days of the date of mailing of this order. The appeal forms are available from either your county assessor or the State Board of Tax Appeals.

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